

**Intragovernmental Reporting & Analysis System**  
Comparative Status of Disposition Report  
Fiscal Year End 2005

Reporting Agency 86-Department of Housing and Urban Development

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 13-Department of Commerce							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$0		\$28,000,000	\$28,000,000		Accounting Error
	Trading Partner	\$27,551,000	\$27,551,000	\$0	\$27,551,000	\$449,000	Confirmed Reporting
	Reporting Agency Remarks: Reported under TP95 in error.						
Partner 20-Department of the Treasury							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$0		\$11,000,000	\$11,000,000		Accounting Error
	Trading Partner	\$11,000,000	\$11,000,000	\$0	\$11,000,000	\$0	Timing Difference-PY
	Reporting Agency Remarks: Reported under TP95 in error.						
Trading Partner Remarks: TIER has \$11M in RC24. BPF & OTS make up most of the \$11M. HUD had coding error.							
Partner 69-Department of Transportation							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$13,000,000		\$0	\$13,000,000		Confirmed Reporting
	Trading Partner	\$6,556,000	\$6,444,000	\$0	\$6,556,000	\$6,444,000	Accounting Methodology Difference
	Trading Partner Basis of Accounting: DOT uses accrual basis. HUD uses cash basis.						
Trading Partner Remarks: DOT accrues rev/exp. HUD expenses reimburseable activity.							

\*Represents 'accounting error' and 'current year timing' differences only.